## What is claimed is:

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             1. A semiconductor device comprising:
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             a semiconductor substrate bf a first conduction type;
             a drain layer of the first conduction type, formed on a
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 4
     surface of said semiconductor substrate;
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             a channel region of a second conduction type opposite to
     the first conduction type which is formed on said drain region
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 7
            a source region formed of the first conduction type, in
 8
     said channel region;
            a gate insulating film formed on said channel region;
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            a gate electrode formed on said gate insulating film;
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             a recess formed in said source region so as to penetrate
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    the source region and reach the channel region;
13
            an insulating layer formed on a upper and side wall
    surfaces of the gate electrode; and
14
15
            a wiring layer contacted with said source region and
    formed on the insulating layer.
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              2. The semiconductor device according to the claim 1,
2
              further comprising a body contact region of the second
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    conduction type, formed in a part of the channel region exposed
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    in a bottom surface of the recess, wherein the wiring layer is
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    contacted with said body contact region and said source region.
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1	3. The semiconductor device according to the claim 1,
2	wherein the insulating layer is constituted by an upper
3	insulating layer and a side wall insulator,
4	the recess is formed in align with the edge of the side
5	wall insulator.
1	4. The semiconductor device according to the claim 3,
2	wherein the body contact region is separated from the
3	source region.
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1	5. The semiconductor device according to the claim 1,
2	further comprising a trench formed in said channel region,
3	wherein said gate insulating film is formed on an inner
4	wall of the trench and on the substrate main surface, and
5	said gate electrode is embedded in the trench and reach
6	to the substrate main surface.
1	6. The semiconductor device according to the claim 5,
2	wherein the insulating layer is constituted by an upper
3	insulating layer and a side wall insulator,
4	the recess is formed in align with the edge of the side
5	wall insulator.
1	7. The semiconductor device according to the claim 6,
2	wherein the body contact region is separated from the
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1	8. The semiconductor device according to the claim 5,
2	wherein said channel region is formed on the entire
3	surface of the drain layer.
1	9. The semiconductor device according to the claim 8,
2	wherein the recess is selectively formed in a center
	portion of the source region and penetrate the source region.
1	10. The semiconductor device according to the claim 1,
2	wherein said source region is constituted by plurality
3	of regions respectively located in a matrix, and
4	said gate electrode is formed in a lattice-like shape
5	to surround the source regions
1	11. The semiconductor device according to the claim 4,
2	wherein the trench comprises a plurality of trenches
3	formed in a matrix so as to be suffounded said source region.
1	12. A method of fabricating a semiconductor device,
2	comprising the steps of:
3.	forming a drain layer of a first conduction type on a
4	surface of a semiconductor substrate of the first conduction type;
5	forming a first insulating film on said drain layer;
6	forming a first conductive layer on said first insulating
7	film;
8	forming a second/insulating file on said and duck

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10	patterning said second insulating film, said conductive
11	layer, and said first insulating film, to form a gate insulating
12	film from said first insulating film, and a gate electrode from
13	said first conductive layer;
14	implanting an impurity of a second conduction type
15	opposite to the first conduction type into a surface of said drain
16	layer with using said gate electrode as a mask, thereby forming
17	a channel region of the second conduction type;
18	implanting an impurity of the first conduction type into
19	said channel region with using said gate electrode as a mask,
20	thereby forming a impurity region of the first conduction type ;
21	forming a third insulating film so as to cover a surface
22	of the impurity region, side walls of said gate insulating film,
23	said gate electrode, and said second insulating film, and an upper
24	face of said second insulating film;
25	etching back said third insulating film to form a side
26	wall insulator consisting of said third insulating film, by
27	remaining said third insulating film selectively on side walls
28	of said gate insulating film, said gate electrode, and said second
29	insulating film;
30	etching the impurity region to form a recess so as to
31	penetrate the impurity region, thereby forming a source region
32	consisting of the impurity region; and
3	forming a second conductive layer on an entire surface,
4	and patterning said second conductive layer, thereby forming a

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## 35 wiring layer.

1	13. The method of fabricating a semiconductor device,
_	13. The method of labificating a semiconductor device,
2	according to the claim 12, wherein further comprising a step of
3	introducing an impurity of the second conduction type into
4	the bottom of the recess to form a body contact region of the second
5	conduction after etching the impurity region prior to forming a
6	second conductive layer.

14. The method of fabricating a semiconductor device, according to the claim 12, wherein the etching step comprises the steps of:

forming a mask pattern having an opening located in a center of the source region and cover an entire surface except for the opening before etching the impurity region;

etching the impurity region by using the mask pattern to form a recess shallower than the exposed surface of the impurity region so as to penetrate the impurity region, thereby forming a source region of the impurity region remained; and

11 introducing an impurity of the second conduction type into
12 the bottom of the recess to form a body contact region of the second
13 conduction.

- 1 15. The method of fabricating a semiconductor device, 2 according to the claim 12, further comprising the steps of:
- forming a fourth thick insulating layer on a surface of

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4	the semiconductor substrate; and
5	patterning the fourth thick insulating layer so as to
6	remain a peripheral region of the substrate, prior to forming the
7	drain region.
•	
1	16. A method of fabricating a semiconductor device,
2	comprising the steps of:
3	forming a drain layer of a first conduction type on a
4	surface of a semiconductor substrate of the first conduction type;
5	introducing an impurity of a second conduction type
6	opposite to the first conduction type into an entire surface of
7	said drain layer, thereby forming a channel layer;
8	forming a trench so as to penetrate said channel layer
9	and reach said drain layer using a first mask;
10	forming a first insulating film on an inner wall of said
11	trench and a surface of said channel layer;
12	forming a conductive layer on said first insulating film;
13	forming a second insulating film on said conductive
14	layer;
15	patterning said second insulating film, said conductive
16	layer, and said first insulating film with using a same second
17	mask, to form a gate insulating film of said first insulating film,
18	and a gate electrode of said conductive layer;
19	implanting an impurity of the first conduction type into
20	a surface of said channel layer with using said gate electrode

as a mask, thereby forming a impurity region of the first

22	conduction type,
23	forming a third insulating film on an entire surface
24	etching back said third insulating film to form a side
25	wall insulator which covers side walls of said gate insulating
26	film, said gate electrode, and said first insulating film;
27	forming a third mask having an opening located in a center
28	of the source region and cover an entire surface except for the
29	opening, before etching the impurity region;
30	etching the impurity region by using the third mask to
31	form a recess shallower than the exposed surface of the impurity
32	region so as to penetrate the impurity region and reach to the
33	channel region, thereby forming a source region consisting of the
34	impurity region; and
35	implanting an impurity of the second conduction type into
36	a bottom of said recess, with remaining said third mask, thereby
37	forming a body contact region; and
38	removing said third mask; and
39	forming a second conductive layer which covers said
40	source region, said body contact region, said side wall insulator,
41	and said second insulating film, and patterning said second
42	conductive layer by using a fourth mask, thereby forming a wiring
43	layer.

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<sup>1 17.</sup> The method of fabricating a semiconductor device 2 according to claim 16, wherein said step of forming a source region 3 is formed before the step of forming a trench.